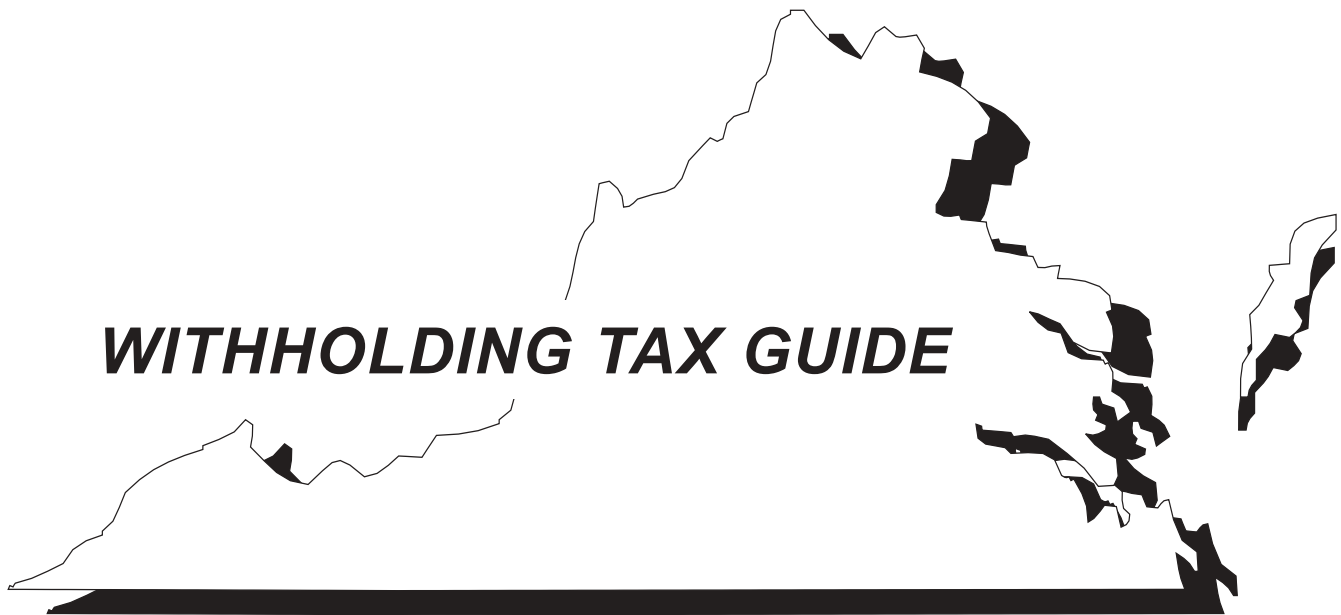


COMMONWEALTH OF VIRGINIA



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VIRGINIA DEPARTMENT OF TAXATION

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USE iFILE OR EFT TO FILE YOUR WITHHOLDING TAXES

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iFile is a convenient and fast way to pay taxes. After you enter the tax information, simply click your mouse and your tax return is filed. This service is available 24 hours a day and you will instantly receive a unique confirmation number for your filing.

iFile offers advance scheduling of your payment. You pick a time that is convenient for you to file and pay withholding, sales and use, and corporate income taxes.

iFile provides 12 months of payment history for withholding and sales and use taxes. Best of all the on-line history section alerts you of any unfiled or unpaid months.



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ELECTRONIC FUNDS TRANSFER EFT

Although Virginia law requires certain taxpayers to submit payments using **EFT** (see page 7), the Virginia Department of Taxation encourages all businesses to submit tax payments voluntarily by **EFT**. **EFT** is a safe and secure method of ensuring tax payments are received by the Department in a timely and efficient manner.

Payment by **EFT** is available for withholding, sales and use, and corporate income taxes.

You can download the complete **EFT** guide from our website at **www.tax.virginia.gov** or call to request a copy at (804) 440-2541 or write to us at **P. O. Box 1317, Richmond, VA 23218-1317**.

Introduction

This publication contains general information regarding withholding of Virginia income tax from wages. You should use this booklet as a reference guide, not as a substitute for the complete tax law provided by the *Code of Virginia* or the regulations promulgated by the Department of Taxation.

What's New

Withholding Changes - Beginning January 1, 2005, the withholding formula used to determine employee state income tax is changing to account for increases in the personal exemption and the standard deduction amounts. The personal exemption amount of \$800 increases to \$900, except for the additional personal exemptions allowed for taxpayers age 65 and over and for the blind, which remain at \$800. In addition, the standard deduction for every married individual (filing separately or joint) increases from \$2,500 to \$3,000. As a result, the standard deduction amount of \$2,500 previously used to compute withholding increases to \$3,000.

In addition, the filing thresholds will increase for the 2005 taxable year. These increases will affect whether an employee may elect not to have Virginia income tax withheld from his or her wages. The filing threshold increases are as follows:

- The filing threshold for single taxpayers increases from \$5,000 to \$7,000;
- The filing threshold for married taxpayers filing jointly increases from \$8,000 to \$14,000; and,
- The filing threshold for married taxpayers filing separately increases from \$4,000 to \$7,000.

As a result of these changes, the Form VA-4 Virginia Employees Income Tax Withholding Exemption Certificate and the Form VA-4P Virginia Withholding Exemption Certificate for Recipients of Pension & Annuity Payments have been revised.

- Any employee who expects his or her annual Virginia Adjusted Gross Income to be less than the new filing threshold and who wants to elect not to have Virginia income tax withheld from his or her wages must complete a new Form VA-4 or Form VA-4P.
- **In addition, if you are using the withholding formula, employees claiming exemptions for being age 65 and over, or blind, must complete a new VA-4 or VA-4P.**

The revised VA-4 and VA-4P are available for downloading at www.tax.virginia.gov or by calling our Forms Request Unit at 804-440-2541. The new withholding formula and the new withholding tables are provided in this booklet.

Payroll Service Providers – Effective July 1, 2004, all persons who act on behalf of 100 or more employers to remit individual income tax withholding payments imposed pursuant to § 58.1-460 et seq. of the *Code of Virginia* are required to remit such withholding to the Virginia Department of Taxation using ACH Credit transactions. For further information, refer to § 58.1-202 et seq. of the *Code of Virginia* or to the Department's EFT Guide, which can be downloaded at www.tax.virginia.gov.

Format For Annual W-2 Electronic Submissions – Magnetic Media Reporting and Electronic filing format **MMREF-1**, created by the Social Security Administration (SSA), is **the only format acceptable** for submitting annual W-2 information to TAX electronically. Magnetic Media Filing Instructions can be downloaded at www.tax.virginia.gov.

Federal / State Combined Form 1099-R Reporting – Virginia participates in the Federal / State combined Form 1099-R reporting processing program. Employers who plan to use this program must notify the Department of Taxation in writing of their intention by February 15, 2005. Mail to: **Department of Taxation, W-2 Processing, P.O. Box 1278, Richmond, VA 23218-1278.**

Where To Get Forms And Assistance

Visit Our Website At: www.tax.virginia.gov and use your computer to:

- download forms and instructions
- iReg – register your new business
- review answers to frequently asked questions
- get filing information
- iFile – file employer withholding and sales and use tax on-line
- e-mail us your questions

Order Forms By Telephone

Call the Forms Request Unit at 804-440-2541. You can place orders 24 hours a day.

Submit A Written Request

Send your inquiry to: **Customer Service, P.O. Box 1115, Richmond, VA 23218-1115.**

Please do not send returns or payments to this address.

Call or Visit Our Offices

Call or visit our Central Office or Norfolk District Office. The addresses and telephone numbers are listed below. Customer service hours are from 8:30 a.m. to 4:30 p.m., Monday through Friday.

Main Office (804) 367-8037
3600 West Broad Street, Richmond, VA 23230

Norfolk District Office (757) 455-3810
7 Koger Center, Suite 101, Norfolk, VA 23502

Tenemos servicios disponible en Español

Registering For A Withholding Tax Account

Who Must Register

You must have a Virginia withholding account if you have an employee earning income while in Virginia. This includes a person or business that pays wages or salaries for services performed in Virginia or pays pensions or annuities to Virginia residents.

Visit our website at **www.tax.virginia.gov** to register your business. You may also register with the Virginia Employment Commission (VEC) at the same time you register your business on-line with the Department of Taxation.

Registering on-line has many advantages. It is fast, easy, secure, and most of all reduces errors. You also have the ability to save your registration and complete it at a later time.



Business iReg
www.tax.virginia.gov

Or

Manually complete Form R-1 (Combined Registration Application). For quicker processing, provide all the requested information and mail your completed application to:

Department of Taxation
Registration Unit
P.O. Box 1114
Richmond, VA 23218-1114.

When To Register

Register your business before withholding begins. If you have not registered by the date your first tax payment is due, you may send the payment with your Form R-1 and a letter explaining what period the payment covers. You will be sent preprinted withholding tax returns after processing of your Form R-1 is complete. If you do not register in time to receive preprinted returns, you are still **required** to make your tax payments on time.

Filing Status

If your estimated total withholding is:	You are required to file:
\$300 or less per quarter	quarterly
\$301 to \$2,999 per quarter	monthly
\$3,000 or more per quarter	semiweekly

After you have registered, your account will be reviewed each year and your filing period adjusted accordingly. If your filing frequency changes, you will receive a letter of notification and returns for the appropriate filing frequency will be mailed to you. Filing status changes are effective on January 1 of each year and remain in effect until the following January 1.

For businesses operating on a seasonal basis or paying wages or salaries only during certain months of the year, complete the "Seasonal Business" section when registering using iReg or on Form R-1. Your business will be assigned a seasonal filing status and you will be sent returns only for the months selected.

Your Virginia Account Number

The Virginia account number assigned by the Department of Taxation will serve as the identification number for your withholding tax account and for your other major business tax accounts. Please use your account number on any returns, checks, or correspondence you send to us.

Because your registration information also includes your Federal Employer's Identification Number (FEIN), it is helpful if you also include that number on forms and correspondence. If the Internal Revenue Service assigns a new FEIN to your business because of a reorganization, change in business type, or change of ownership, you must file Form R-1 and obtain a new Virginia account number.

You should have only one Virginia account number. If you have more than one account number and do not know which one is correct, please contact us at **(804) 367-8037**. If you acquire another employer's business, do not use that employer's account number. Instead, complete Form R-1 and file it with a statement explaining the change in ownership.

Registration Changes

Use Form R-3, Registration Change Request, to notify the Department of Taxation when:

- your business name or address changes;
- you no longer have employees; or
- you close your business.

Do not use Form R-3 to report a name change that results from a change in ownership. Instead, file Form R-3 to close the former owner's account and file Form R-1 to obtain a Virginia account number for the new owner. In the case of a corporate merger, a copy of the merger statement should be attached to Form R-3.

Virginia Withholding Tax Forms And Due Dates

Form	Title	Description/Due Date
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Employer Forms

iReg	On-line Registration	Used to register your business on-line at our web site.
R-1	Combined Registration Application	Used to register your business for withholding tax. You may also register your business on line by visiting our web site at www.tax.virginia.gov and using the iReg process.
R-3	Registration Change Request	Used to report a change of name or address, or to notify the Department that an employer is no longer liable for withholding. File before the effective date of the change. If you do not have Form R-3, send a letter.
VA-5	Employer's Return of Virginia Income Tax Withheld	Used by quarterly, monthly and seasonal filers. Quarterly returns are due on April 30, July 31, October 31, and January 31. Monthly returns are due by the last day of the following month for the months of March, June, September and December, and by the 20th day of the following month for all other months. Seasonal returns are due on the same dates as monthly returns, for each month that the business has employees.
VA-15	Employer's Payment of Income Tax Withheld	Used by semi-weekly filers. Payments are due within three banking days of any federal cutoff date (generally Tuesdays and Fridays) if the accumulated tax liability exceeds \$500. If the due date falls within three days of the due date for Form VA-16, the payment must be made on Form VA-16.
VA-16	Employer's Payments Quarterly Reconciliation and Return of Virginia Income Tax Withheld	Used by semi-weekly filers to reconcile payments for each calendar quarter. Form VA-16 is due on April 30, July 31, October 31 and January 31.
VA-6	Employer's Annual Reconciliation of Virginia Income Tax Withheld	Annual or final summary of payments for the year. Form VA-6 is due by February 28 each year, or within 30 days after the last payment of wages, with copies of any federal Form W-2, W-2G, 1099, or 1099-R showing Virginia tax withheld attached. Employers with 250 or more annual employee W-2 forms are required to file via magnetic media. See instructions for filing magnetic media on our web site, www.tax.virginia.gov .

Employee Forms

VA-4	Virginia Employee's Withholding Exemption Certificate	Used to report the number of exemptions an employee is entitled to claim. Obtain from each employee on the date employment begins.
VA-4P	Withholding Exemption Certificate for Recipients of Pension and Annuity Payments	Used to report the number of exemptions that a pension or annuity recipient is entitled to claim. Obtain from each recipient before payments begin.

For timely filing, your return must be postmarked or received on or before the due date. Use iFile instead of mailing to avoid late filing penalties and interest. iFile tax filings are received instantaneously and you can schedule your payment early in the month so you will never be late.

Visit our website, www.tax.virginia.gov, to learn more.



Who Must Withhold Virginia Income Tax

Who Is An Employer

As a general rule, any person or entity that meets the definition of “employer” below, must withhold Virginia income tax. An employer is generally a person or entity that pays wages to employees for services performed in Virginia or makes pension or annuity payments to residents of Virginia.

The term “employer” includes the following:

- An individual, fiduciary, partnership, association, joint enterprise, or corporation for whom an employee performs services;
- The Commonwealth of Virginia, or any political subdivision thereof, or any agency or instrumentality thereof;
- The United States or any agency or instrumentality thereof; and
- Payors of pensions or annuities to residents of Virginia, except that financial institutions are not considered employers with respect to payments from Individual Retirement Accounts (IRA) or simplified employee pension funds (SEP).

An employer is generally subject to the Virginia withholding requirements if the employer is:

- A resident of Virginia; or
- Doing business in Virginia; or
- Domesticated under the laws of Virginia relating to the domestication of foreign corporations; or
- Making payments of wages or salaries to employees for services performed in Virginia; or
- Making pension or annuity payments to residents of Virginia.

Conformity To Federal Definitions

The determination of whether an employer-employee relationship exists for purposes of Virginia withholding requirements is made under federal law (U.S. Treasury Reg. §31.3401(c)-1). Anyone classified as an employer for federal purposes is also an employer for Virginia purposes.

Taxable And Exempt Payments

Payments Subject To Withholding

Virginia law conforms to the federal definition of income subject to withholding. Virginia withholding is generally required on any payment for which federal withholding is required.

This includes most wages, pensions and annuities, gambling winnings, vacation pay, bonuses, and certain expense reimbursements.

Payments Exempt From Withholding

Payments that are exempt from federal withholding are also exempt from Virginia withholding. In addition, the following payments are exempt from Virginia withholding:

Courtesy Filers

An employer who is not otherwise subject to the Virginia withholding requirements, but wishes to withhold Virginia income tax as a courtesy to employees who reside here, may register for an account number. Once registered, the employer will be subject to the same filing requirements as all other Virginia employers.

Who Is An Employee

The term “employee” includes:

- An individual (resident or nonresident) who performs or performed services in Virginia for wages;
- A resident of Virginia who performs or performed services outside Virginia for wages;
- An officer, employee, or elected official of the United States, or any other state or territory, or any political subdivision thereof, or the District of Columbia, or any instrumentality or agency of the governments listed;
- An officer of a corporation;
- A resident of Virginia who receives pension or annuity payments

An employee is generally subject to Virginia income tax withholding if any of the following conditions are met:

- The individual receives taxable wages for services performed in Virginia and is not eligible for an exemption from withholding;
- The individual is a resident of Virginia who receives taxable wages for services performed outside Virginia and does not qualify for an exemption from withholding;
- The individual is a resident of Virginia and receives pension or annuity payments or both from which federal income tax has been withheld (except IRA and SEP payments) and is not eligible for an exemption from withholding.

See “How to compute the Withholding Tax” for additional information.

- Payments made for acting in or serving as a crew member for movies, television series, commercials, or promotional films that are filmed totally or partially in Virginia by an employer that conducts business in Virginia for less than 90 days and that edits, processes and markets the completed project outside Virginia.
- Payments made from an Individual Retirement Account (IRA) or simplified employee pension plan (SEP).
- Payments made to nonresident employees of rail carriers, motor carriers, and water carriers.
- Payments made to resident and nonresident merchant seamen.

Payments To Nonresidents Under Reciprocity Agreements

When you make wage or salary payments to a nonresident for services performed in this state, you must usually withhold Virginia income tax in the same manner as you would for a resident.

Virginia has entered into reciprocity agreements with other states for individuals who earn income in states other than their states of residence. The agreements allow those individuals to be taxed only by their state of residence on earned or business income, provided that certain conditions are met. The terms of the agreements eliminate a nonresidents liability for Virginia income tax, as well as the requirement for withholding from payments made for services performed in Virginia.

Current reciprocity agreements affect Virginia withholding requirements for residents of the following states: Kentucky, the District of Columbia, Maryland, West Virginia and Pennsylvania. Withholding provisions for residents of these states who work in Virginia are described below.

Kentucky and the District of Columbia:

Wage and salary payments to residents of these states are not subject to Virginia withholding if the employees commute daily to a place of employment in Virginia.

Maryland, West Virginia, and Pennsylvania:

Wage and salary payments made to residents of these states are not subject to Virginia withholding if the employees meet the following conditions:

- The employee maintains a legal domicile in another state and lives in Virginia less than 183 days of the taxable year (or does not live in Virginia at all)

Employee Withholding Exemption Certificates

Use Of Exemption Certificates

To compute Virginia withholding tax for payments made to an employee, you need to know the number of personal exemptions the employee can claim. The employee gives you this information on Form VA-4, Virginia Employee's Income Tax Withholding Exemption Certificate. An employee would also use Form VA-4 to tell an employer that he or she is exempt from Virginia withholding. Recipients of pension and annuity payments use a different certificate, Form VA-4P, to report their exemption information to their payors.

Keep exemption certificates in your records to support your computation of Virginia withholding tax for each employee. Do not send the certificates to the Department of Taxation.

You must use the Virginia exemption certificates for computing Virginia withholding. Federal certificates (Forms W-4 or W-4P) may not be substituted.

Filing Exemption Certificates

Employees must file Form VA-4 with you when their employment begins. Form VA-4P should be filed before pension or annuity distributions begin. If no Form VA-4 or VA-4P is filed, withhold Virginia income tax as if no exemptions had been claimed. A new Form VA-4 or Form

- The only Virginia source income received during the year was from salaries or wages; and
- The Virginia source income is subject to taxation by the individual's state of residence.

Any nonresident who is exempt from Virginia withholding under a reciprocity agreement must indicate this on the Form VA-4, Employee's Exemption Certificate, filed with his or her employer.

Payments To Other Nonresidents

Payments to the following nonresidents for services performed in Virginia are subject to withholding.

- Residents of non-reciprocity states. This includes residents of neighboring states (Tennessee and North Carolina) for which Virginia has no reciprocity agreement in place, as well as residents of other states who are working in Virginia on a temporary basis.
- Residents of Kentucky, the District of Columbia, Maryland, West Virginia, and Pennsylvania who do not meet the conditions for exemption under Virginia's reciprocity agreements with those states.

Partially Exempt Employment

If an employee performs both taxable and nontaxable services for an employer - for example, services performed both in and outside Virginia - the entire payment for those services is subject to Virginia withholding if at least one-half of the services are taxable. If less than one-half of the employee's time is spent in services not subject to withholding, the entire payment is exempt.

VA-4P must be filed if the employee's allowable number of exemptions changes or if an employee previously exempt from Virginia income tax becomes subject to the tax. The form should be filed within ten days of the employee's change in status.

Claiming Exemptions

The employee must complete the Personal Exemption Worksheet to determine the allowable number of exemptions for withholding purposes. An employee may not claim more than the number of personal exemptions that he or she is entitled to claim for purposes of filing an individual income tax return, unless the Department has authorized additional exemptions in writing.

In cases where an employee will be claiming a large amount of itemized deductions on his or her income tax return, basing the withholding computation on the usual number of allowable exemptions may result in withholding too much tax. If an employee can show that such withholding has resulted in a refund of \$300 or more for the preceding tax year, he or she may write to the **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115** to request permission to claim additional withholding exemptions. The letter should include

the employee's name, social security number, estimated Virginia taxable income for the year, gross wages per pay period, and number of pay periods.

If you believe that an employee has claimed too many exemptions, please send a copy of the employee's Form VA-4 to the **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115**, and request a review of the information. We will notify you in writing whether you may accept the Form VA-4 as filed or whether the employee must file a new Form VA-4.

How To File And Pay The Tax

Payment By Electronic Funds Transfer (EFT)

Electronic funds transfer (EFT) is a convenient alternative for making your withholding tax payments. By using EFT, you can transfer funds from your bank account to ours without having to write a check. If you are interested in making EFT payments for your withholding or other business tax accounts, you can download an Electronic Funds Transfer (EFT) Guide from our website at **www.tax.virginia.gov** or you may request a copy by contacting our Forms Request Unit at (804) 440-2541, faxing us at (804) 236-2779, or writing to **P.O. Box 1317, Richmond, VA 23218-1317**.

Mandatory EFT Payments

Any business with a monthly tax liability that exceeds \$20,000 for withholding, sales, use, or corporate income taxes must pay their state taxes by EFT. The \$ 20,000 threshold amount applies to each tax separately. If you are required to pay by EFT, you will receive a notice from the Department with instructions for setting up your EFT account.

Taxpayers who are required to pay by EFT but fail to do so will be subject to penalties.

Filing And Paying By Mail

Your coupon booklet contains mailing labels for filing your withholding tax returns. If you are using blank or replacement returns, or you are using software to generate your withholding forms, mail your return and payment to **Department of Taxation, P.O. Box 27264, Richmond, VA 23261-7264**.

Filing Instructions

After registering, we will provide you with a coupon booklet containing your necessary returns. The booklet will also include line item instructions for completing the returns. In addition, withholding returns and instructions are also available on our website at **www.tax.virginia.gov**.

Additional Withholding

If an employee wants to have an additional amount of tax withheld from each paycheck, and you agree to do so, the employee must indicate the additional amount on Form VA-4 or Form VA-4P. If you do not agree to withhold additional tax, the employee may need to make estimated tax payments.

Exemption From Withholding

An employee is exempt from Virginia withholding if he or she meets any of the conditions listed on Form VA-4 or VA-4P. The employee must file a new certificate each year to certify the exemption. Be sure to keep copies of any certificate claiming exemption from withholding.

How Often To File

Your filing status is determined by the average amount of income tax that you withhold each month. When you register your business for withholding tax, you are asked to estimate this figure so the Department can assign a filing status. Based on that information, we assign a quarterly, monthly, semiweekly, or seasonal filing status. In addition, all employers must file an annual summary. You are not responsible for monitoring your monthly tax liability to see if a status change is needed. The Department reviews each account annually and makes any necessary changes. Notices of change in filing status are usually mailed during December of each year and become effective on January 1.

Liability For Filing - After you register for a withholding tax account, you must file a return for every period during which the account remains open, even if there is no tax due. If you do not expect to pay wages for an extended period of time, you may want to close the account until you begin paying wages again.

Extensions Of Time For Filing And Payment - The Department will grant a reasonable extension of time for filing and/or payment when good cause exists. You must apply for an extension in writing before the due date of the applicable return. If the time for payment is extended, we will assess interest on the tax due from the original due date through the date of payment.

Semi-Weekly Filing

If your average monthly liability is \$1,000 or more, we will assign a semiweekly filing status to your account.

If the Virginia income tax withheld as of the close of any federal period is more than \$500, a payment must be made within three banking days. Federal cutoff days for withholding deposits are generally Tuesday and Friday of each week. Semiweekly payments are usually made on Form VA-15 or by EFT.

At the end of each calendar quarter, you are required to file a reconciliation on Form VA-16, along with payment of any remaining tax due for the quarter. In addition, if the due date for Form VA-16 falls within three days of the due date of a current month's semiweekly payment, the current payment is included on Form VA-16.

Special Rule For Semiweekly Filers - Semiweekly filers are required to file a summary for each calendar quarter on Form VA-16. The total payments made for the quarter are subtracted from the actual tax withheld, and any remaining balance due is paid with the return. If the balance of tax due is more than 10% of the total tax liability for the quarter, a late payment penalty will be assessed on the amount over 10%.

Monthly Filing

If your average monthly withholding tax liability is over \$100 but less than \$1,000, a monthly filing status will be assigned.

For months that close a calendar quarter, file Form VA-5 or pay by EFT by the last day of the following month. For months that do not close a calendar quarter, file Form VA-5 or make your EFT payment by the twentieth day of the following month. A list of the due dates for monthly returns is shown below.

Month	Due Date	Month	Due Date
January	February 20	July	August 20
February	March 20	August	September 20
March	April 30	September	October 31
April	May 20	October	November 20
May	June 20	November	December 20
June	July 31	December	January 31

Any tax due must be paid at the time you file Form VA-5. You must file a return for each month even if there is no tax due. When using iFile, you can submit your return at any time before the due date and schedule payment for any date up to the due date.

Quarterly Filing

If the average monthly withholding tax liability is \$100 or less, we will assign a quarterly filing status to your account. Quarterly returns must be filed on Form VA-5, with full payment for the tax due, or EFT payments for the tax due must be made on the last day of the month following the close of the quarter.

A list of the return due dates is given below.

Quarter Ended	Due Date
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

You must file a return for each quarter even if there is no tax due. EFT filers must submit a return **only** if there is no tax due.

Seasonal Filing

As a seasonal filer, you are required to file returns for the months you designated when you registered, even if there is no tax due. Seasonal returns are filed on Form VA-5 and are due at the normal monthly filing dates. To change the designated months, write to the **Registration Unit, P.O. Box 1114, Richmond, VA 23218-1114**.

Annual Summary, Form VA-6

Every employer must file an annual summary on Form VA-6 or file using iFile at **www.tax.virginia.gov**.

Form VA-6 is due on February 28. If you close your account before the end of the year, you must file Form VA-6 within thirty days of the last month in which you pay wages. When filing Form VA-6, you must attach copies of any federal income statement form from the W-2 or 1099 series that reflects Virginia income tax withheld. The federal forms usually required are Forms W-2, W-2G and 1099-R.

Employers who furnish 250 or more employee wage statements (W-2 forms) must submit the W-2s by magnetic media.

Magnetic Media Reporting - The Department of Taxation accepts cartridge, CD and diskette filing of W-2 information only. See Virginia Magnetic Media Specifications for additional information. Download the Virginia Magnetic Media Specifications at **www.tax.virginia.gov**.

When filing by magnetic media, send your submission with Form VA-6 or iFile VA-6 confirmation and a copy of the Virginia Transmittal Form to: **Department of Taxation, W-2 Processing, P.O. Box 1278, Richmond, VA 23218-1278**.

NOTE: Submitting W-2 information to the Department of Taxation does not take the place of filing state employment data. That information must be transmitted separately to the Virginia Employment Commission.

Form 1099 Requirements - You are required to file copies of Form 1099 with the Department when the forms show Virginia income tax withheld. If you participate in the combined Federal / State Filing Program (CF/SF) for 1099-R, you do not need to file the form with Virginia, however, you must notify the Department by letter by February 15, 2005, of your intent to participate in the program. The letter should be mailed to: **Virginia Department of Taxation, W-2 Processing, P. O. Box 1278, Richmond, Virginia 23218-1278**. See Federal Publication 1220 for information on how to participate. The filing of all other information returns with the IRS is adequate for purposes of complying with Virginia filing requirements.

Adjustments To Returns

If you overpay your withholding tax, you may claim a credit on your return for the next period or request a refund. Refund requests should be mailed to **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115**. The Department will allow a refund only if the tax in question was not actually withheld from an employee's wages. Claims for credit or refund must be filed within three years from the due date of the return for the period in which the overpayment occurred. If you underpay your tax, report the underpayment on your next return and attach a detailed explanation. If the underpayment is not discovered until the end of the calendar year, you should pay the tax with your annual summary, Form VA-6.

Late Filing Penalty

The penalty for filing a withholding return after the due date is 6% of the tax due for every month or part of a month that the return is late. The maximum penalty is 30% of the tax due. The minimum penalty is \$10.00. The minimum penalty applies even if there is no tax due.

Late Payment Penalty

The penalty for late payment of withholding tax is the same as the late filing penalty (6% per month), and the same minimum and maximum amounts apply. However, the late payment penalty does not apply to any month for which the late filing penalty has already been assessed. Therefore, the total combined penalties for late filing and late payment

cannot exceed 30% of the tax due, and the minimum penalty of \$10.00 can be assessed only once.

Interest

If tax is paid after the due date, even with an approved extension, interest is accrued on the tax due from the due date through the date of payment. The interest rate is the federal underpayment rate established under Internal Revenue Code Section 6621, plus 2%.

Record Keeping Requirements

Your withholding tax records should include:

- The amounts and dates of wage payments made to each employee;
- The amounts and dates of all Virginia income tax withheld from each employee;
- The name, address, social security number, and period of employment for each employee;
- An exemption certificate (Form VA-4 or Form VA-4P) for each employee;

- Your account number and the amounts and dates of all tax payments made to the Department of Taxation; and
- A list of employees claiming exemption from withholding, including social security numbers.

Keep all records for at least three years after the due date to which they relate or the date the tax was paid, whichever is later.

How To Compute The Tax

Tax Tables And Formula

Tables for computing the tax, based on weekly, biweekly, semimonthly, monthly, and daily or miscellaneous pay periods are provided starting on page 11. To use a table, select the appropriate wage bracket in the left-hand column, then the number of exemptions from the top of the table to arrive at the amount of tax to be withheld. The tax amounts listed in the tables are rounded to the nearest dollar. To compute the exact amount of tax to be withheld, use the formula shown on page 10.

1. the last wage payment made to that employee in the same calendar year;
2. the date employment began, if that date falls in the same calendar year; or
3. January 1 of the year in which you are making the payment.

(b) Divide the wage payment by the number of days computed under (a). This amount is the average daily wage.

(c) Locate the average daily wage amount in the left column of the Daily or Miscellaneous table, then compute the daily tax by selecting the appropriate number of exemptions from the top of the table.

(d) Multiply the daily tax by the number of days computed under (a) to compute the tax for the pay period.

Determining The Payroll Period

For purposes of computing withholding, "payroll period" means the period of service (weekly, monthly, etc.) for which you normally pay wages. You should use the same period that you use for federal withholding tax purposes. If you have a regular payroll period, use that period for computing the tax, even if your employee does not work for the entire period. If you do not have a regular payroll period in place, compute the tax using the Daily or Miscellaneous Payroll Period withholding table. Special instructions for using that table are given below.

For a period of less than one week, you may compute the tax using a weekly payroll period, provided the employee signs a statement certifying that he or she has not worked for any other employer for wages subject to withholding in that calendar week.

Nonperiodic Payments

Pension And Annuity Payments - If the payment is subject to mandatory federal withholding of 20% or 28% or if payments are not made on a regular basis, withhold Virginia tax at a rate of 4%.

Vacation Pay And Bonuses - If vacation pay or bonuses are included with a regular wage payment, add those amounts to the gross wages for the period and withhold tax on the entire total using the withholding tax tables or formula. If the payments are not included with regular wage payments, compute the tax as described under "Supplemental Wage Payments."

Using The Daily Or Miscellaneous Withholding Table

To compute the tax using the Daily or Miscellaneous Payroll Period withholding tax table:

- (a) Count the number of days in the period covered by the payment, including Saturdays, Sundays, and holidays. If the wages are not related to a specific period of time (for example, commissions paid upon completion of a sale), count the number of days back from the payment date to the latest of the following dates:

Supplemental Wage Payments - Add supplemental payments (such as commissions, overtime, back pay, and certain reimbursements) that are included with a regular wage payment to the gross wages and withhold tax on the entire total, using the withholding tax tables or formula.

If the supplemental wage payment is made separately, compute the tax as follows:

- Add the supplemental payment to the regular wages for the current payroll period or to the wages for the last regular payroll period in the same calendar year.
- Compute the tax on the total from (a) using the withholding tax tables or formula.
- Compute the tax on the regular wages alone.
- Subtract the tax computed in (c) from the tax computed in (b). This is the amount that should be withheld from the supplemental payment.

If, however, supplemental wages are paid and tax has been withheld from the employee's regular wages, the employer may determine the tax to be withheld by using a flat percentage rate of 5.75%, without allowance for exemption and without reference to any regular payment of wages.

Other Methods For Computing The Tax

Virginia law allows the Tax Commissioner to approve the use of computation methods other than the formula and tables provided in this booklet. To apply for permission to use an alternative method, write to the **Tax Commissioner, Virginia Department of Taxation, P.O. Box 2475, Richmond, VA 23218-2475**. The requested method must result in substantially the same amount of tax withheld as you would compute using the tables or formula.

Because of several differences between Virginia and federal income tax laws, it is not possible to correctly compute the Virginia tax to be withheld by using a method comparable to the federal "percentage method" or by using a set percentage of the federal tax withheld to determine the Virginia tax amount.

Formula For Computing Tax To Be Withheld

Legend

- G = Gross pay for pay period
P = Number of pay periods per year
A = Annualized gross pay ($G \times P$)
E1 = Personal and Dependent Exemptions
E2 = Age 65 and Over & Blind Exemptions
T = Annualized taxable income
W = Annualized tax to be withheld
W/H = Tax to be withheld for pay period

Formula

$$1. (G)P - [\$3,000 + (E1 \times \$900) + (E2 \times 800)] = T$$

If T is:		W is:
Not over \$3,000		2% of T
Over	But not Over	Then
\$3,000	\$5,000	$\$60 + (3\% \text{ of excess over } \$3,000)$
\$5,000	\$17,000	$\$120 + (5\% \text{ of excess over } \$5,000)$
\$17,000		$\$720 + (5.75\% \text{ of excess over } \$17,000)$

$$3. W \div P = W/H$$

Example

John claims exemptions for himself, his wife, and their three children for withholding tax purposes. He is paid on a semimonthly basis, and his gross wages for this pay period were \$725.

- $(G)P - [3,000 + (900)E1] = T$
 $(725)24 - [3,000 + (900)5] = T$
 $17,400 - 7,500 = 9,900$
- T is over \$5,000, but not over \$17,000
 $\$120 + 5\% \text{ of } \$4,900 = W$
 $\$120 + \$245 = \$365$
- $W \div P = W/H$
 $\$365 \div 24 = \15.21

The tax to be withheld for the current period is \$15.21.

Pay Period Conversion Table (P)

Annual	= 1	Semimonthly	= 24
Semiannual	= 2	Biweekly	= 26
Quarterly	= 4	Weekly	= 52
Monthly	= 12	Daily	= 300



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**Withholding Tables for
Wages Paid
on or After
January 1, 2005**

Daily Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
0	\$11	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	12	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	13	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	14	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	15	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	16	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	17	0.14	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	18	0.16	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	19	0.18	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	20	0.20	0.14	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	21	0.23	0.16	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	22	0.26	0.18	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	23	0.29	0.20	0.14	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00
23	24	0.32	0.23	0.16	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00
24	25	0.35	0.26	0.18	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00
25	26	0.38	0.29	0.20	0.14	0.08	0.02	0.00	0.00	0.00	0.00	0.00
26	27	0.42	0.32	0.23	0.16	0.10	0.04	0.00	0.00	0.00	0.00	0.00
27	28	0.47	0.35	0.26	0.18	0.12	0.06	0.00	0.00	0.00	0.00	0.00
28	29	0.52	0.38	0.29	0.20	0.14	0.08	0.02	0.00	0.00	0.00	0.00
29	30	0.57	0.42	0.32	0.23	0.16	0.10	0.04	0.00	0.00	0.00	0.00
30	32	0.67	0.52	0.38	0.29	0.20	0.14	0.08	0.02	0.00	0.00	0.00
32	34	0.77	0.62	0.47	0.35	0.26	0.18	0.12	0.06	0.00	0.00	0.00
34	36	0.87	0.72	0.57	0.42	0.32	0.23	0.16	0.10	0.04	0.00	0.00
36	38	0.97	0.82	0.67	0.52	0.38	0.29	0.20	0.14	0.08	0.02	0.00
38	40	1.07	0.92	0.77	0.62	0.47	0.35	0.26	0.18	0.12	0.06	0.00
40	42	1.17	1.02	0.87	0.72	0.57	0.42	0.32	0.23	0.16	0.10	0.04
42	44	1.27	1.12	0.97	0.82	0.67	0.52	0.38	0.29	0.20	0.14	0.08
44	46	1.37	1.22	1.07	0.92	0.77	0.62	0.47	0.35	0.26	0.18	0.12
46	48	1.47	1.32	1.17	1.02	0.87	0.72	0.57	0.42	0.32	0.23	0.16
48	50	1.57	1.42	1.27	1.12	0.97	0.82	0.67	0.52	0.38	0.29	0.20
50	52	1.67	1.52	1.37	1.22	1.07	0.92	0.77	0.62	0.47	0.35	0.26
52	54	1.77	1.62	1.47	1.32	1.17	1.02	0.87	0.72	0.57	0.42	0.32
54	56	1.87	1.72	1.57	1.42	1.27	1.12	0.97	0.82	0.67	0.52	0.38
56	58	1.97	1.82	1.67	1.52	1.37	1.22	1.07	0.92	0.77	0.62	0.47
58	60	2.07	1.92	1.77	1.62	1.47	1.32	1.17	1.02	0.87	0.72	0.57
60	62	2.17	2.02	1.87	1.72	1.57	1.42	1.27	1.12	0.97	0.82	0.67
62	64	2.27	2.12	1.97	1.82	1.67	1.52	1.37	1.22	1.07	0.92	0.77
64	66	2.37	2.22	2.07	1.92	1.77	1.62	1.47	1.32	1.17	1.02	0.87
66	68	2.48	2.32	2.17	2.02	1.87	1.72	1.57	1.42	1.27	1.12	0.97
68	70	2.59	2.42	2.27	2.12	1.97	1.82	1.67	1.52	1.37	1.22	1.07
70	72	2.71	2.53	2.37	2.22	2.07	1.92	1.77	1.62	1.47	1.32	1.17
72	74	2.82	2.65	2.48	2.32	2.17	2.02	1.87	1.72	1.57	1.42	1.27
74	76	2.94	2.76	2.59	2.42	2.27	2.12	1.97	1.82	1.67	1.52	1.37
76	78	3.05	2.88	2.71	2.53	2.37	2.22	2.07	1.92	1.77	1.62	1.47
78	80	3.17	2.99	2.82	2.65	2.48	2.32	2.17	2.02	1.87	1.72	1.57
80	82	3.28	3.11	2.94	2.76	2.59	2.42	2.27	2.12	1.97	1.82	1.67
82	84	3.40	3.22	3.05	2.88	2.71	2.53	2.37	2.22	2.07	1.92	1.77
84	86	3.51	3.34	3.17	2.99	2.82	2.65	2.48	2.32	2.17	2.02	1.87
86	88	3.63	3.45	3.28	3.11	2.94	2.76	2.59	2.42	2.27	2.12	1.97
88	90	3.74	3.57	3.40	3.22	3.05	2.88	2.71	2.53	2.37	2.22	2.07
90	92	3.86	3.68	3.51	3.34	3.17	2.99	2.82	2.65	2.48	2.32	2.17
92	94	3.97	3.80	3.63	3.45	3.28	3.11	2.94	2.76	2.59	2.42	2.27
94	96	4.09	3.91	3.74	3.57	3.40	3.22	3.05	2.88	2.71	2.53	2.37
96	98	4.20	4.03	3.86	3.68	3.51	3.34	3.17	2.99	2.82	2.65	2.48
98	100	4.32	4.14	3.97	3.80	3.63	3.45	3.28	3.11	2.94	2.76	2.59
100	102	4.43	4.26	4.09	3.91	3.74	3.57	3.40	3.22	3.05	2.88	2.71
102	104	4.55	4.37	4.20	4.03	3.86	3.68	3.51	3.34	3.17	2.99	2.82
104	106	4.66	4.49	4.32	4.14	3.97	3.80	3.63	3.45	3.28	3.11	2.94
106	108	4.78	4.60	4.43	4.26	4.09	3.91	3.74	3.57	3.40	3.22	3.05
108	110	4.89	4.72	4.55	4.37	4.20	4.03	3.86	3.68	3.51	3.34	3.17
110	112	5.01	4.83	4.66	4.49	4.32	4.14	3.97	3.80	3.63	3.45	3.28
112	114	5.12	4.95	4.78	4.60	4.43	4.26	4.09	3.91	3.74	3.57	3.40

**Daily Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
114	116	5.24	5.06	4.89	4.72	4.55	4.37	4.20	4.03	3.86	3.68	3.51
116	118	5.35	5.18	5.01	4.83	4.66	4.49	4.32	4.14	3.97	3.80	3.63
118	120	5.47	5.29	5.12	4.95	4.78	4.60	4.43	4.26	4.09	3.91	3.74
120	122	5.58	5.41	5.24	5.06	4.89	4.72	4.55	4.37	4.20	4.03	3.86
122	124	5.70	5.52	5.35	5.18	5.01	4.83	4.66	4.49	4.32	4.14	3.97
124	126	5.81	5.64	5.47	5.29	5.12	4.95	4.78	4.60	4.43	4.26	4.09
126	128	5.93	5.75	5.58	5.41	5.24	5.06	4.89	4.72	4.55	4.37	4.20
128	130	6.04	5.87	5.70	5.52	5.35	5.18	5.01	4.83	4.66	4.49	4.32
130	132	6.16	5.98	5.81	5.64	5.47	5.29	5.12	4.95	4.78	4.60	4.43
132	134	6.27	6.10	5.93	5.75	5.58	5.41	5.24	5.06	4.89	4.72	4.55
134	136	6.39	6.21	6.04	5.87	5.70	5.52	5.35	5.18	5.01	4.83	4.66
136	138	6.50	6.33	6.16	5.98	5.81	5.64	5.47	5.29	5.12	4.95	4.78
138	140	6.62	6.44	6.27	6.10	5.93	5.75	5.58	5.41	5.24	5.06	4.89
140	142	6.73	6.56	6.39	6.21	6.04	5.87	5.70	5.52	5.35	5.18	5.01
142	144	6.85	6.67	6.50	6.33	6.16	5.98	5.81	5.64	5.47	5.29	5.12
144	146	6.96	6.79	6.62	6.44	6.27	6.10	5.93	5.75	5.58	5.41	5.24
146	148	7.08	6.90	6.73	6.56	6.39	6.21	6.04	5.87	5.70	5.52	5.35
148	150	7.19	7.02	6.85	6.67	6.50	6.33	6.16	5.98	5.81	5.64	5.47
150	152	7.31	7.13	6.96	6.79	6.62	6.44	6.27	6.10	5.93	5.75	5.58
152	154	7.42	7.25	7.08	6.90	6.73	6.56	6.39	6.21	6.04	5.87	5.70
154	156	7.54	7.36	7.19	7.02	6.85	6.67	6.50	6.33	6.16	5.98	5.81
156	158	7.65	7.48	7.31	7.13	6.96	6.79	6.62	6.44	6.27	6.10	5.93
158	160	7.77	7.59	7.42	7.25	7.08	6.90	6.73	6.56	6.39	6.21	6.04
160	162	7.88	7.71	7.54	7.36	7.19	7.02	6.85	6.67	6.50	6.33	6.16
162	164	8.00	7.82	7.65	7.48	7.31	7.13	6.96	6.79	6.62	6.44	6.27
164	166	8.11	7.94	7.77	7.59	7.42	7.25	7.08	6.90	6.73	6.56	6.39
166	168	8.23	8.05	7.88	7.71	7.54	7.36	7.19	7.02	6.85	6.67	6.50
168	170	8.34	8.17	8.00	7.82	7.65	7.48	7.31	7.13	6.96	6.79	6.62
170	172	8.46	8.28	8.11	7.94	7.77	7.59	7.42	7.25	7.08	6.90	6.73
172	174	8.57	8.40	8.23	8.05	7.88	7.71	7.54	7.36	7.19	7.02	6.85
174	176	8.69	8.51	8.34	8.17	8.00	7.82	7.65	7.48	7.31	7.13	6.96
176	178	8.80	8.63	8.46	8.28	8.11	7.94	7.77	7.59	7.42	7.25	7.08
178	180	8.92	8.74	8.57	8.40	8.23	8.05	7.88	7.71	7.54	7.36	7.19
180	182	9.03	8.86	8.69	8.51	8.34	8.17	8.00	7.82	7.65	7.48	7.31
182	184	9.15	8.97	8.80	8.63	8.46	8.28	8.11	7.94	7.77	7.59	7.42
184	186	9.26	9.09	8.92	8.74	8.57	8.40	8.23	8.05	7.88	7.71	7.54
186	188	9.38	9.20	9.03	8.86	8.69	8.51	8.34	8.17	8.00	7.82	7.65
188	190	9.49	9.32	9.15	8.97	8.80	8.63	8.46	8.28	8.11	7.94	7.77
190	192	9.61	9.43	9.26	9.09	8.92	8.74	8.57	8.40	8.23	8.05	7.88
192	194	9.72	9.55	9.38	9.20	9.03	8.86	8.69	8.51	8.34	8.17	8.00
194	196	9.84	9.66	9.49	9.32	9.15	8.97	8.80	8.63	8.46	8.28	8.11
196	198	9.95	9.78	9.61	9.43	9.26	9.09	8.92	8.74	8.57	8.40	8.23
198	200	10.07	9.89	9.72	9.55	9.38	9.20	9.03	8.86	8.69	8.51	8.34
200	202	10.18	10.01	9.84	9.66	9.49	9.32	9.15	8.97	8.80	8.63	8.46
202	204	10.30	10.12	9.95	9.78	9.61	9.43	9.26	9.09	8.92	8.74	8.57
204	206	10.41	10.24	10.07	9.89	9.72	9.55	9.38	9.20	9.03	8.86	8.69
206	208	10.53	10.35	10.18	10.01	9.84	9.66	9.49	9.32	9.15	8.97	8.80
208	210	10.64	10.47	10.30	10.12	9.95	9.78	9.61	9.43	9.26	9.09	8.92
210	212	10.76	10.58	10.41	10.24	10.07	9.89	9.72	9.55	9.38	9.20	9.03
212	214	10.87	10.70	10.53	10.35	10.18	10.01	9.84	9.66	9.49	9.32	9.15
214	216	10.99	10.81	10.64	10.47	10.30	10.12	9.95	9.78	9.61	9.43	9.26
216	218	11.10	10.93	10.76	10.58	10.41	10.24	10.07	9.89	9.72	9.55	9.38
218	220	11.22	11.04	10.87	10.70	10.53	10.35	10.18	10.01	9.84	9.66	9.49
220	222	11.33	11.16	10.99	10.81	10.64	10.47	10.30	10.12	9.95	9.78	9.61
222	224	11.45	11.27	11.10	10.93	10.76	10.58	10.41	10.24	10.07	9.89	9.72
224	226	11.56	11.39	11.22	11.04	10.87	10.70	10.53	10.35	10.18	10.01	9.84
226	228	11.68	11.50	11.33	11.16	10.99	10.81	10.64	10.47	10.30	10.12	9.95
228	230	11.79	11.62	11.45	11.27	11.10	10.93	10.76	10.58	10.41	10.24	10.07

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

**Weekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$98	1	0	0	0	0	0	0	0	0	0	0
98	100	1	1	0	0	0	0	0	0	0	0	0
100	105	1	1	0	0	0	0	0	0	0	0	0
105	110	1	1	0	0	0	0	0	0	0	0	0
110	115	1	1	0	0	0	0	0	0	0	0	0
115	120	1	1	1	0	0	0	0	0	0	0	0
120	125	1	1	1	0	0	0	0	0	0	0	0
125	130	2	1	1	0	0	0	0	0	0	0	0
130	135	2	1	1	1	0	0	0	0	0	0	0
135	140	2	1	1	1	0	0	0	0	0	0	0
140	145	2	2	1	1	0	0	0	0	0	0	0
145	150	2	2	1	1	0	0	0	0	0	0	0
150	155	2	2	1	1	1	0	0	0	0	0	0
155	160	3	2	1	1	1	0	0	0	0	0	0
160	165	3	2	2	1	1	0	0	0	0	0	0
165	170	3	2	2	1	1	1	0	0	0	0	0
170	175	3	3	2	1	1	1	0	0	0	0	0
175	180	4	3	2	2	1	1	0	0	0	0	0
180	185	4	3	2	2	1	1	0	0	0	0	0
185	190	4	3	2	2	1	1	1	0	0	0	0
190	195	4	4	3	2	1	1	1	0	0	0	0
195	200	5	4	3	2	2	1	1	0	0	0	0
200	210	5	4	3	3	2	1	1	1	0	0	0
210	220	6	5	4	3	2	2	1	1	0	0	0
220	230	6	5	4	4	3	2	1	1	1	0	0
230	240	7	6	5	4	3	2	2	1	1	1	0
240	250	7	6	5	5	4	3	2	2	1	1	0
250	260	8	7	6	5	4	3	2	2	1	1	1
260	270	8	7	6	6	5	4	3	2	2	1	1
270	280	9	8	7	6	5	4	3	3	2	1	1
280	290	9	8	7	7	6	5	4	3	2	2	1
290	300	10	9	8	7	6	5	4	4	3	2	2
300	310	10	9	8	8	7	6	5	4	3	2	2
310	320	11	10	9	8	7	6	5	5	4	3	2
320	330	11	10	9	9	8	7	6	5	4	3	2
330	340	12	11	10	9	8	7	6	6	5	4	3
340	350	12	11	10	10	9	8	7	6	5	4	3
350	360	13	12	11	10	9	8	7	7	6	5	4
360	370	13	12	11	11	10	9	8	7	6	5	4
370	380	14	13	12	11	10	9	8	8	7	6	5
380	390	14	13	12	12	11	10	9	8	7	6	5
390	400	15	14	13	12	11	10	9	9	8	7	6
400	410	15	14	13	13	12	11	10	9	8	7	6
410	420	16	15	14	13	12	11	10	10	9	8	7
420	430	16	15	14	14	13	12	11	10	9	8	7
430	440	17	16	15	14	13	12	11	11	10	9	8
440	450	18	17	16	15	14	13	12	11	10	9	8
450	460	18	17	16	15	14	13	12	12	11	10	9
460	470	19	18	17	16	15	14	13	12	11	10	9
470	480	19	18	17	16	15	14	13	13	12	11	10
480	490	20	19	18	17	16	15	14	13	12	11	10
490	500	20	19	18	17	17	16	15	14	13	12	11
500	510	21	20	19	18	17	16	15	14	13	12	11
510	520	22	21	20	19	18	17	16	15	14	13	12
520	530	22	21	20	19	18	17	16	15	14	13	12
530	540	23	22	21	20	19	18	17	16	15	14	13
540	550	23	22	21	20	19	18	17	16	15	14	13
550	560	24	23	22	21	20	19	18	17	16	15	14
560	570	25	24	23	22	21	20	19	18	17	16	15
570	580	25	24	23	22	21	20	19	18	17	16	15
580	590	26	25	24	23	22	21	20	19	18	17	16
590	600	26	25	24	23	22	21	20	19	18	17	16
600	610	27	26	25	24	23	22	21	20	19	18	17

**Weekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
610	620	27	26	25	24	23	22	21	20	19	18	17
620	630	28	27	26	25	24	23	22	21	20	19	18
630	640	29	28	27	26	25	24	23	22	21	20	19
640	650	29	28	27	26	25	24	23	22	21	20	19
650	660	30	29	28	27	26	25	24	23	22	21	20
660	670	30	29	28	27	26	25	24	23	22	21	20
670	680	31	30	29	28	27	26	25	24	23	22	21
680	690	31	30	29	28	27	26	25	24	23	22	21
690	700	32	31	30	29	28	27	26	25	24	23	22
700	710	33	32	31	30	29	28	27	26	25	24	23
710	720	33	32	31	30	29	28	27	26	25	24	23
720	730	34	33	32	31	30	29	28	27	26	25	24
730	740	34	33	32	31	30	29	28	27	26	25	24
740	750	35	34	33	32	31	30	29	28	27	26	25
750	760	35	34	33	32	31	30	29	28	27	26	25
760	770	36	35	34	33	32	31	30	29	28	27	26
770	780	37	36	35	34	33	32	31	30	29	28	27
780	790	37	36	35	34	33	32	31	30	29	28	27
790	800	38	37	36	35	34	33	32	31	30	29	28
800	810	38	37	36	35	34	33	32	31	30	29	28
810	820	39	38	37	36	35	34	33	32	31	30	29
820	830	39	38	37	36	35	34	33	32	31	30	30
830	840	40	39	38	37	36	35	34	33	32	31	30
840	850	41	40	39	38	37	36	35	34	33	32	31
850	860	41	40	39	38	37	36	35	34	33	32	31
860	870	42	41	40	39	38	37	36	35	34	33	32
870	880	42	41	40	39	38	37	36	35	34	33	32
880	890	43	42	41	40	39	38	37	36	35	34	33
890	900	43	42	41	40	40	39	38	37	36	35	34
900	910	44	43	42	41	40	39	38	37	36	35	34
910	920	45	44	43	42	41	40	39	38	37	36	35
920	930	45	44	43	42	41	40	39	38	37	36	35
930	940	46	45	44	43	42	41	40	39	38	37	36
940	950	46	45	44	43	42	41	40	39	38	37	36
950	960	47	46	45	44	43	42	41	40	39	38	37
960	970	48	47	46	45	44	43	42	41	40	39	38
970	980	48	47	46	45	44	43	42	41	40	39	38
980	990	49	48	47	46	45	44	43	42	41	40	39
990	1000	49	48	47	46	45	44	43	42	41	40	39
1000	1010	50	49	48	47	46	45	44	43	42	41	40
1010	1020	50	49	48	47	46	45	44	43	42	41	40
1020	1030	51	50	49	48	47	46	45	44	43	42	41
1030	1040	52	51	50	49	48	47	46	45	44	43	42
1040	1050	52	51	50	49	48	47	46	45	44	43	42
1050	1060	53	52	51	50	49	48	47	46	45	44	43
1060	1070	53	52	51	50	49	48	47	46	45	44	43
1070	1080	54	53	52	51	50	49	48	47	46	45	44
1080	1090	54	53	52	51	50	49	48	47	46	45	44
1090	1100	55	54	53	52	51	50	49	48	47	46	45
1100	1110	56	55	54	53	52	51	50	49	48	47	46
1110	1120	56	55	54	53	52	51	50	49	48	47	46
1120	1130	57	56	55	54	53	52	51	50	49	48	47
1130	1140	57	56	55	54	53	52	51	50	49	48	47
1140	1150	58	57	56	55	54	53	52	51	50	49	48
1150	1160	58	57	56	55	54	53	52	51	50	49	48
1160	1170	59	58	57	56	55	54	53	52	51	50	49
1170	1180	60	59	58	57	56	55	54	53	52	51	50

If wages are in excess of the maximum amount shown above, compute 5.75% of such excess and add to the last amount in the applicable column.

**Semimonthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$150	1	0	0	0	0	0	0	0	0	0	0
150	160	1	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0
180	190	1	1	0	0	0	0	0	0	0	0	0
190	200	2	1	0	0	0	0	0	0	0	0	0
200	210	2	1	0	0	0	0	0	0	0	0	0
210	220	2	1	0	0	0	0	0	0	0	0	0
220	230	2	1	1	0	0	0	0	0	0	0	0
230	240	2	2	1	0	0	0	0	0	0	0	0
240	250	3	2	1	0	0	0	0	0	0	0	0
250	260	3	2	1	0	0	0	0	0	0	0	0
260	270	3	2	1	1	0	0	0	0	0	0	0
270	280	3	2	2	1	0	0	0	0	0	0	0
280	290	4	3	2	1	0	0	0	0	0	0	0
290	300	4	3	2	1	1	0	0	0	0	0	0
300	310	4	3	2	1	1	0	0	0	0	0	0
310	320	5	3	2	2	1	0	0	0	0	0	0
320	330	5	4	3	2	1	0	0	0	0	0	0
330	340	5	4	3	2	1	1	0	0	0	0	0
340	350	6	4	3	2	2	1	0	0	0	0	0
350	360	6	5	4	2	2	1	0	0	0	0	0
360	370	7	5	4	3	2	1	0	0	0	0	0
370	380	7	5	4	3	2	1	1	0	0	0	0
380	390	8	6	4	3	2	2	1	0	0	0	0
390	400	8	6	5	4	3	2	1	0	0	0	0
400	410	9	7	5	4	3	2	1	0	0	0	0
410	420	9	7	6	4	3	2	1	1	0	0	0
420	430	10	8	6	5	3	2	2	1	0	0	0
430	440	10	8	7	5	4	3	2	1	0	0	0
440	450	11	9	7	5	4	3	2	1	1	0	0
450	460	11	9	8	6	4	3	2	1	1	0	0
460	470	12	10	8	6	5	3	2	2	1	0	0
470	480	12	10	9	7	5	4	3	2	1	0	0
480	490	13	11	9	7	5	4	3	2	1	1	0
490	500	13	11	10	8	6	4	3	2	2	1	0
500	510	14	12	10	8	6	5	4	2	2	1	0
510	520	14	12	11	9	7	5	4	3	2	1	0
520	530	15	13	11	9	7	5	4	3	2	1	1
530	540	15	13	12	10	8	6	4	3	2	2	1
540	550	16	14	12	10	8	6	5	4	3	2	1
550	560	16	14	13	11	9	7	5	4	3	2	1
560	570	17	15	13	11	9	7	6	4	3	2	1
570	580	17	15	14	12	10	8	6	5	3	2	2
580	590	18	16	14	12	10	8	7	5	4	3	2
590	600	18	16	15	13	11	9	7	5	4	3	2
600	615	19	17	15	13	12	10	8	6	4	3	2
615	630	20	18	16	14	12	10	9	7	5	4	3
630	645	21	19	17	15	13	11	9	7	6	4	3
645	660	21	19	18	16	14	12	10	8	6	5	4
660	675	22	20	18	16	15	13	11	9	7	5	4
675	690	23	21	19	17	15	13	12	10	8	6	4
690	705	24	22	20	18	16	14	12	10	9	7	5
705	720	24	22	21	19	17	15	13	11	9	7	6
720	735	25	23	21	19	18	16	14	12	10	8	6
735	750	26	24	22	20	18	16	15	13	11	9	7
750	765	27	25	23	21	19	17	15	13	12	10	8
765	780	27	25	24	22	20	18	16	14	12	10	9
780	795	28	26	24	22	21	19	17	15	13	11	9
795	810	29	27	25	23	21	19	18	16	14	12	10
810	825	30	28	26	24	22	20	18	16	15	13	11
825	840	30	28	27	25	23	21	19	17	15	13	12
840	855	31	29	27	25	24	22	20	18	16	14	12

**Semimonthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
855	870	32	30	28	26	24	22	21	19	17	15	13
870	885	33	31	29	27	25	23	21	19	18	16	14
885	900	34	32	30	28	26	24	22	20	18	16	15
900	915	35	33	30	28	27	25	23	21	19	17	15
915	930	36	33	31	29	27	25	24	22	20	18	16
930	945	36	34	32	30	28	26	24	22	21	19	17
945	960	37	35	33	31	29	27	25	23	21	19	18
960	975	38	36	34	32	30	28	26	24	22	20	18
975	990	39	37	35	33	30	28	27	25	23	21	19
990	1005	40	38	36	33	31	29	27	25	24	22	20
1005	1020	41	39	36	34	32	30	28	26	24	22	21
1020	1035	42	39	37	35	33	31	29	27	25	23	21
1035	1050	42	40	38	36	34	32	30	28	26	24	22
1050	1065	43	41	39	37	35	33	30	28	27	25	23
1065	1080	44	42	40	38	36	33	31	29	27	25	24
1080	1095	45	43	41	39	36	34	32	30	28	26	24
1095	1110	46	44	42	39	37	35	33	31	29	27	25
1110	1125	47	45	42	40	38	36	34	32	30	28	26
1125	1140	48	45	43	41	39	37	35	33	30	28	27
1140	1155	48	46	44	42	40	38	36	33	31	29	27
1155	1170	49	47	45	43	41	39	36	34	32	30	28
1170	1185	50	48	46	44	42	39	37	35	33	31	29
1185	1200	51	49	47	45	42	40	38	36	34	32	30
1200	1215	52	50	48	45	43	41	39	37	35	33	30
1215	1230	53	51	48	46	44	42	40	38	36	33	31
1230	1245	54	52	49	47	45	43	41	39	36	34	32
1245	1260	55	52	50	48	46	44	42	39	37	35	33
1260	1275	55	53	51	49	47	45	42	40	38	36	34
1275	1290	56	54	52	50	48	45	43	41	39	37	35
1290	1305	57	55	53	51	48	46	44	42	40	38	36
1305	1320	58	56	54	52	49	47	45	43	41	39	36
1320	1335	59	57	55	52	50	48	46	44	42	39	37
1335	1350	60	58	55	53	51	49	47	45	42	40	38
1350	1365	61	58	56	54	52	50	48	45	43	41	39
1365	1380	61	59	57	55	53	51	48	46	44	42	40
1380	1395	62	60	58	56	54	52	49	47	45	43	41
1395	1410	63	61	59	57	55	52	50	48	46	44	42
1410	1425	64	62	60	58	55	53	51	49	47	45	42
1425	1440	65	63	61	58	56	54	52	50	48	45	43
1440	1455	66	64	61	59	57	55	53	51	48	46	44
1455	1470	67	64	62	60	58	56	54	52	49	47	45
1470	1485	67	65	63	61	59	57	55	52	50	48	46
1485	1500	68	66	64	62	60	58	55	53	51	49	47
1500	1515	69	67	65	63	61	58	56	54	52	50	48
1515	1530	70	68	66	64	61	59	57	55	53	51	48
1530	1545	71	69	67	64	62	60	58	56	54	52	49
1545	1560	72	70	67	65	63	61	59	57	55	52	50
1560	1575	73	70	68	66	64	62	60	58	55	53	51
1575	1590	74	71	69	67	65	63	61	58	56	54	52
1590	1605	74	72	70	68	66	64	61	59	57	55	53
1605	1620	75	73	71	69	67	64	62	60	58	56	54
1620	1635	76	74	72	70	67	65	63	61	59	57	55
1635	1650	77	75	73	70	68	66	64	62	60	58	55
1650	1665	78	76	74	71	69	67	65	63	61	58	56
1665	1680	79	77	74	72	70	68	66	64	61	59	57
1680	1695	80	77	75	73	71	69	67	64	62	60	58
1695	1710	80	78	76	74	72	70	67	65	63	61	59

If wages are in excess of the maximum amount shown above, compute 5.75% of such excess and add to the last amount in the applicable column.

**Biweekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$140	0	0	0	0	0	0	0	0	0	0	0
140	150	1	0	0	0	0	0	0	0	0	0	0
150	160	1	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0
170	180	1	1	0	0	0	0	0	0	0	0	0
180	190	1	1	0	0	0	0	0	0	0	0	0
190	200	2	1	0	0	0	0	0	0	0	0	0
200	210	2	1	1	0	0	0	0	0	0	0	0
210	220	2	1	1	0	0	0	0	0	0	0	0
220	230	2	2	1	0	0	0	0	0	0	0	0
230	240	3	2	1	0	0	0	0	0	0	0	0
240	250	3	2	1	1	0	0	0	0	0	0	0
250	260	3	2	2	1	0	0	0	0	0	0	0
260	270	3	2	2	1	0	0	0	0	0	0	0
270	280	4	3	2	1	1	0	0	0	0	0	0
280	290	4	3	2	1	1	0	0	0	0	0	0
290	300	4	3	2	2	1	0	0	0	0	0	0
300	310	5	4	3	2	1	0	0	0	0	0	0
310	320	5	4	3	2	1	1	0	0	0	0	0
320	330	6	4	3	2	2	1	0	0	0	0	0
330	340	6	5	4	2	2	1	0	0	0	0	0
340	350	7	5	4	3	2	1	1	0	0	0	0
350	360	7	6	4	3	2	1	1	0	0	0	0
360	370	8	6	4	3	2	2	1	0	0	0	0
370	380	8	7	5	4	3	2	1	0	0	0	0
380	390	9	7	5	4	3	2	1	1	0	0	0
390	400	9	8	6	4	3	2	2	1	0	0	0
400	410	10	8	6	5	4	2	2	1	0	0	0
410	420	10	9	7	5	4	3	2	1	1	0	0
420	430	11	9	7	6	4	3	2	1	1	0	0
430	440	11	10	8	6	4	3	2	2	1	0	0
440	450	12	10	8	7	5	4	3	2	1	0	0
450	460	12	11	9	7	5	4	3	2	1	1	0
460	470	13	11	9	8	6	4	3	2	2	1	0
470	480	13	12	10	8	6	5	4	3	2	1	0
480	490	14	12	10	9	7	5	4	3	2	1	1
490	500	14	13	11	9	7	6	4	3	2	1	1
500	510	15	13	11	10	8	6	4	3	2	2	1
510	520	15	14	12	10	8	7	5	4	3	2	1
520	530	16	14	12	11	9	7	5	4	3	2	1
530	540	16	15	13	11	9	8	6	4	3	2	2
540	550	17	15	13	12	10	8	6	5	4	3	2
550	560	17	16	14	12	10	9	7	5	4	3	2
560	570	18	16	14	13	11	9	7	6	4	3	2
570	580	18	17	15	13	11	10	8	6	4	3	2
580	590	19	17	15	14	12	10	8	7	5	4	3
590	600	19	18	16	14	12	11	9	7	5	4	3
600	610	20	18	16	15	13	11	9	8	6	4	3
610	620	20	19	17	15	13	12	10	8	6	5	4
620	630	21	19	17	16	14	12	10	9	7	5	4
630	640	21	20	18	16	14	13	11	9	7	6	4
640	650	22	20	18	17	15	13	11	10	8	6	5
650	660	22	21	19	17	15	14	12	10	8	7	5
660	670	23	21	19	18	16	14	12	11	9	7	5
670	680	23	22	20	18	16	15	13	11	9	8	6
680	690	24	22	20	19	17	15	13	12	10	8	6
690	700	24	23	21	19	17	16	14	12	10	9	7
700	710	25	23	21	20	18	16	14	13	11	9	7
710	720	25	24	22	20	18	17	15	13	11	10	8
720	730	26	24	22	21	19	17	15	14	12	10	8
730	740	26	25	23	21	19	18	16	14	12	11	9

**Biweekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
740	750	27	25	23	22	20	18	16	15	13	11	9
750	760	27	26	24	22	20	19	17	15	13	12	10
760	770	28	26	24	23	21	19	17	16	14	12	10
770	780	28	27	25	23	21	20	18	16	14	13	11
780	790	29	27	25	24	22	20	18	17	15	13	11
790	800	29	28	26	24	22	21	19	17	15	14	12
800	810	30	28	26	25	23	21	19	18	16	14	12
810	820	31	29	27	25	23	22	20	18	16	15	13
820	830	31	29	27	26	24	22	20	19	17	15	13
830	840	32	30	28	26	24	23	21	19	17	16	14
840	850	32	30	28	27	25	23	21	20	18	16	14
850	860	33	31	29	27	25	24	22	20	18	17	15
860	870	33	31	30	28	26	24	22	21	19	17	15
870	880	34	32	30	28	26	25	23	21	19	18	16
880	890	35	33	31	29	27	25	23	22	20	18	16
890	900	35	33	31	29	27	26	24	22	20	19	17
900	910	36	34	32	30	28	26	24	23	21	19	17
910	920	36	34	32	30	28	27	25	23	21	20	18
920	930	37	35	33	31	29	27	25	24	22	20	18
930	940	38	36	34	32	30	28	26	24	22	21	19
940	950	38	36	34	32	30	28	26	25	23	21	19
950	960	39	37	35	33	31	29	27	25	23	22	20
960	970	39	37	35	33	31	29	27	26	24	22	20
970	980	40	38	36	34	32	30	28	26	24	23	21
980	990	40	38	36	34	32	30	28	27	25	23	21
990	1000	41	39	37	35	33	31	29	27	25	24	22
1000	1010	42	40	38	36	34	32	30	28	26	24	22
1010	1020	42	40	38	36	34	32	30	28	26	25	23
1020	1030	43	41	39	37	35	33	31	29	27	25	23
1030	1040	43	41	39	37	35	33	31	29	27	26	24
1040	1050	44	42	40	38	36	34	32	30	28	26	24
1050	1060	44	42	40	38	36	34	32	30	28	27	25
1060	1070	45	43	41	39	37	35	33	31	29	27	25
1070	1080	46	44	42	40	38	36	34	32	30	28	26
1080	1090	46	44	42	40	38	36	34	32	30	28	26
1090	1100	47	45	43	41	39	37	35	33	31	29	27
1100	1110	47	45	43	41	39	37	35	33	31	29	27
1110	1120	48	46	44	42	40	38	36	34	32	30	28
1120	1130	48	46	44	42	40	38	36	35	33	31	29
1130	1140	49	47	45	43	41	39	37	35	33	31	29
1140	1150	50	48	46	44	42	40	38	36	34	32	30
1150	1160	50	48	46	44	42	40	38	36	34	32	30
1160	1170	51	49	47	45	43	41	39	37	35	33	31
1170	1180	51	49	47	45	43	41	39	37	35	33	31
1180	1190	52	50	48	46	44	42	40	38	36	34	32
1190	1200	52	50	48	46	45	43	41	39	37	35	33
1200	1210	53	51	49	47	45	43	41	39	37	35	33
1210	1220	54	52	50	48	46	44	42	40	38	36	34
1220	1230	54	52	50	48	46	44	42	40	38	36	34
1230	1240	55	53	51	49	47	45	43	41	39	37	35
1240	1250	55	53	51	49	47	45	43	41	39	37	35
1250	1260	56	54	52	50	48	46	44	42	40	38	36
1260	1270	56	54	53	51	49	47	45	43	41	39	37
1270	1280	57	55	53	51	49	47	45	43	41	39	37
1280	1290	58	56	54	52	50	48	46	44	42	40	38
1290	1300	58	56	54	52	50	48	46	44	42	40	38
1300	1310	59	57	55	53	51	49	47	45	43	41	39
1310	1320	59	57	55	53	51	49	47	45	43	41	39
1320	1330	60	58	56	54	52	50	48	46	44	42	40

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

**Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$260	0	0	0	0	0	0	0	0	0	0	0
260	280	1	0	0	0	0	0	0	0	0	0	0
280	300	1	0	0	0	0	0	0	0	0	0	0
300	320	1	0	0	0	0	0	0	0	0	0	0
320	340	2	0	0	0	0	0	0	0	0	0	0
340	360	2	1	0	0	0	0	0	0	0	0	0
360	380	3	1	0	0	0	0	0	0	0	0	0
380	400	3	2	0	0	0	0	0	0	0	0	0
400	420	3	2	0	0	0	0	0	0	0	0	0
420	440	4	2	1	0	0	0	0	0	0	0	0
440	460	4	3	1	0	0	0	0	0	0	0	0
460	480	4	3	1	0	0	0	0	0	0	0	0
480	500	5	4	2	1	0	0	0	0	0	0	0
500	520	6	4	2	1	0	0	0	0	0	0	0
520	540	6	4	3	1	0	0	0	0	0	0	0
540	560	7	5	3	2	0	0	0	0	0	0	0
560	580	7	5	4	2	1	0	0	0	0	0	0
580	600	8	6	4	3	1	0	0	0	0	0	0
600	620	9	6	4	3	1	0	0	0	0	0	0
620	640	9	7	5	3	2	0	0	0	0	0	0
640	660	10	8	5	4	2	1	0	0	0	0	0
660	680	11	8	6	4	3	1	0	0	0	0	0
680	700	12	9	7	5	3	2	0	0	0	0	0
700	725	13	10	7	5	4	2	1	0	0	0	0
725	750	14	10	8	6	4	3	1	0	0	0	0
750	775	15	12	9	7	5	3	2	0	0	0	0
775	800	17	13	10	7	5	4	2	1	0	0	0
800	825	18	14	10	8	6	4	3	1	0	0	0
825	850	19	15	12	9	7	5	3	2	0	0	0
850	875	20	17	13	10	7	5	4	2	1	0	0
875	900	22	18	14	10	8	6	4	3	1	0	0
900	925	23	19	15	12	9	7	5	3	2	0	0
925	950	24	20	17	13	10	7	5	4	2	1	0
950	975	25	22	18	14	10	8	6	4	3	1	0
975	1000	27	23	19	15	12	9	7	5	3	2	0
1000	1025	28	24	20	17	13	10	7	5	4	2	1
1025	1050	29	25	22	18	14	10	8	6	4	3	1
1050	1075	30	27	23	19	15	12	9	7	5	3	2
1075	1100	32	28	24	20	17	13	10	7	5	4	2
1100	1125	33	29	25	22	18	14	10	8	6	4	3
1125	1150	34	30	27	23	19	15	12	9	7	5	3
1150	1175	35	32	28	24	20	17	13	10	7	5	4
1175	1200	37	33	29	25	22	18	14	10	8	6	4
1200	1225	38	34	30	27	23	19	15	12	9	7	5
1225	1250	39	35	32	28	24	20	17	13	10	7	5
1250	1275	40	37	33	29	25	22	18	14	10	8	6
1275	1300	42	38	34	30	27	23	19	15	12	9	7
1300	1325	43	39	35	32	28	24	20	17	13	10	7
1325	1350	44	40	37	33	29	25	22	18	14	10	8
1350	1375	45	42	38	34	30	27	23	19	15	12	9
1375	1400	47	43	39	35	32	28	24	20	17	13	10
1400	1425	48	44	40	37	33	29	25	22	18	14	10
1425	1450	49	45	42	38	34	30	27	23	19	15	12
1450	1475	50	47	43	39	35	32	28	24	20	17	13
1475	1500	52	48	44	40	37	33	29	25	22	18	14
1500	1525	53	49	45	42	38	34	30	27	23	19	15
1525	1550	54	50	47	43	39	35	32	28	24	20	17
1550	1575	55	52	48	44	40	37	33	29	25	22	18
1575	1600	57	53	49	45	42	38	34	30	27	23	19
1600	1625	58	54	50	47	43	39	35	32	28	24	20
1625	1650	59	55	52	48	44	40	37	33	29	25	22
1650	1675	60	57	53	49	45	42	38	34	30	27	23

**Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2004**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
1675	1700	62	58	54	50	47	43	39	35	32	28	24
1700	1725	63	59	55	52	48	44	40	37	33	29	25
1725	1750	65	60	57	53	49	45	42	38	34	30	27
1750	1775	66	62	58	54	50	47	43	39	35	32	28
1775	1800	68	63	59	55	52	48	44	40	37	33	29
1800	1825	69	65	60	57	53	49	45	42	38	34	30
1825	1850	71	66	62	58	54	50	47	43	39	35	32
1850	1875	72	68	63	59	55	52	48	44	40	37	33
1875	1900	73	69	65	60	57	53	49	45	42	38	34
1900	1925	75	71	66	62	58	54	50	47	43	39	35
1925	1950	76	72	68	63	59	55	52	48	44	40	37
1950	1975	78	73	69	65	60	57	53	49	45	42	38
1975	2000	79	75	71	66	62	58	54	50	47	43	39
2000	2025	81	76	72	68	63	59	55	52	48	44	40
2025	2075	83	79	75	71	66	62	58	54	50	47	43
2075	2100	85	81	76	72	68	63	59	55	52	48	44
2100	2125	86	82	78	73	69	65	60	57	53	49	45
2125	2150	88	83	79	75	71	66	62	58	54	50	47
2150	2175	89	85	81	76	72	68	63	59	55	52	48
2175	2200	91	86	82	78	73	69	65	60	57	53	49
2200	2225	92	88	83	79	75	71	66	62	58	54	50
2225	2250	94	89	85	81	76	72	68	63	59	55	52
2250	2275	95	91	86	82	78	73	69	65	60	57	53
2275	2300	96	92	88	83	79	75	71	66	62	58	54
2300	2325	98	94	89	85	81	76	72	68	63	59	55
2325	2350	99	95	91	86	82	78	73	69	65	60	57
2350	2375	101	96	92	88	83	79	75	71	66	62	58
2375	2400	102	98	94	89	85	81	76	72	68	63	59
2400	2425	104	99	95	91	86	82	78	73	69	65	60
2425	2450	105	101	96	92	88	83	79	75	71	66	62
2450	2475	106	102	98	94	89	85	81	76	72	68	63
2475	2500	108	104	99	95	91	86	82	78	73	69	65
2500	2525	109	105	101	96	92	88	83	79	75	71	66
2525	2550	111	106	102	98	94	89	85	81	76	72	68
2550	2575	112	108	104	99	95	91	86	82	78	73	69
2575	2600	114	109	105	101	96	92	88	83	79	75	71
2600	2625	115	111	106	102	98	94	89	85	81	76	72
2625	2650	117	112	108	104	99	95	91	86	82	78	73
2650	2675	118	114	109	105	101	96	92	88	83	79	75
2675	2700	119	115	111	106	102	98	94	89	85	81	76
2700	2725	121	117	112	108	104	99	95	91	86	82	78
2725	2750	122	118	114	109	105	101	96	92	88	83	79
2750	2775	124	119	115	111	106	102	98	94	89	85	81
2775	2800	125	121	117	112	108	104	99	95	91	86	82
2800	2825	127	122	118	114	109	105	101	96	92	88	83
2825	2850	128	124	119	115	111	106	102	98	94	89	85
2850	2875	129	125	121	117	112	108	104	99	95	91	86
2875	2900	131	127	122	118	114	109	105	101	96	92	88
2900	2925	132	128	124	119	115	111	106	102	98	94	89
2925	2950	134	129	125	121	117	112	108	104	99	95	91
2950	2975	135	131	127	122	118	114	109	105	101	96	92
2975	3000	137	132	128	124	119	115	111	106	102	98	94
3000	3025	138	134	129	125	121	117	112	108	104	99	95
3025	3050	140	135	131	127	122	118	114	109	105	101	96
3050	3075	141	137	132	128	124	119	115	111	106	102	98
3075	3100	142	138	134	129	125	121	117	112	108	104	99
3100	3125	144	140	135	131	127	122	118	114	109	105	101
3125	3150	145	141	137	132	128	124	119	115	111	106	102

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

